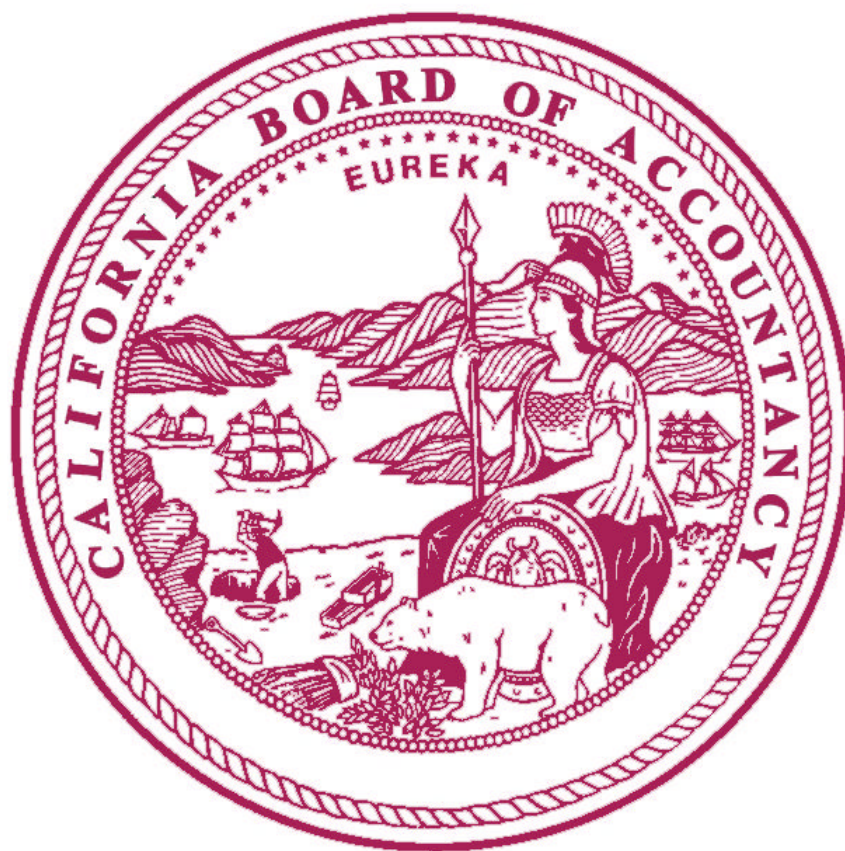


INFORMATION

Information For Applicants For The Certified Public Accountant License



California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832
www.dca.ca.gov/cba

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CALIFORNIA BOARD OF ACCOUNTANCY

This booklet contains general licensing information, application processes and instructions for applicants applying for the Certified Public Accountant (CPA) license.

Mission

The mission of the California Board of Accountancy (Board) is to protect the public welfare by ensuring that only qualified persons are licensed and that appropriate standards of competency and practice are established and enforced.

Overview

The Board, as part of the Department of Consumer Affairs, is responsible for examining and licensing CPA and for enforcing the state laws regulating the practice of public accountancy. The Board is a state government agency and is not part of the American Institute of Certified Public Accountants (AICPA) or any other professional society.

The examination and licensure programs ensure entry-level competence.

Authority

The Board derives its authority from the California Accountancy Act (Business & Professions Code Sections 5000 – 5172) and the Accountancy Regulations (Title 16, Division 1 of the California Code of Regulations). A copy of the Accountancy Act and Regulations is available on the Board's Web site at www.dca.ca.gov/cba.

COMPARISON OF PATHWAY REQUIREMENTS

Applicants have several options to choose from when applying for the CPA license in California.

Each pathway has its own educational requirement, examination passage standard (conditional credit), and licensure requirement. The following is a comparison of the pathway requirements:

	Pathway 0	Pathway 1	Pathway 2
Education for Examination	<ul style="list-style-type: none"> ▪ Baccalaureate or higher degree or ▪ 120 semester units – no degree or ▪ CLEP plus 10 accounting units (Section 5081.1). 	<ul style="list-style-type: none"> ▪ Baccalaureate degree (Section 5092). 	<ul style="list-style-type: none"> ▪ Baccalaureate degree (Section 5093).
Core Course Requirement	<ul style="list-style-type: none"> ▪ 10 semester units of accounting. ▪ 35 semester units of business-related subjects. 	<ul style="list-style-type: none"> ▪ 24 semester units of accounting. ▪ 24 semester units of business-related subjects. 	<ul style="list-style-type: none"> ▪ 24 semester units of accounting. ▪ 24 semester units of business-related subjects.
Examination Conditioning	See Pathway 0 Examination Conditioning	See Pathway 1 Examination Conditioning	See Pathway 2 Examination Conditioning
Licensure Requirement	<ul style="list-style-type: none"> ▪ 24, 36, or 48 months of experience, which includes attest experience. 	<ul style="list-style-type: none"> ▪ Two years general experience, which may include 500+ attest hours for those who want to sign attest reports. 	<ul style="list-style-type: none"> ▪ Evidence of 150 semester hours of education and ▪ One-year general experience, which may include 500+ attest hours for those who want to sign attest reports.

CPA LICENSING DEADLINES

Each applicant must have passed the Uniform CPA Examination, either in California or under standards that are deemed by the California Board of Accountancy to be comparable and equal to the standards under which the California CPA License is issued.

1. An applicant who **passed all sections of the Uniform CPA Examination by November 2001** has the following licensing options:
 - Apply and qualify for licensure under Pathway 0 (P0) licensing requirements by December 31, 2005. **If an applicant does not apply and qualify for licensure by December 31, 2005, that applicant will need to obtain the necessary education to qualify under Pathway 1 (P1) or Pathway 2 (P2), and retake the entire examination.**
 - Apply and qualify for licensure under P1 or P2 licensing requirements. If an applicant did not meet the educational requirements of P1 or P2 at the time he or she initially applied, qualified and sat for the examination, the applicant may satisfy the **educational** requirements of P1 and P2 and apply and qualify for licensure by December 31, 2005. Evidence of qualifying education must be provided at the time of application for licensure. Please note that an applicant for P2 licensure must have met the P2 examination conditioning requirement when he or she sat for the examination. **If an applicant does not apply and qualify for licensure by December 31, 2005, that applicant will need to obtain the necessary education to qualify under P1 or P2, and retake the entire examination.**

An applicant who met the educational requirements of either P1 or P2 at the time the applicant initially applied and sat for the examination is not subject to the December 31, 2005, licensure deadline.

2. An applicant who **passed all sections of the May 2002 or a future** examination, as a P0 applicant, **must** apply and qualify for licensure under P0 licensing requirements by December 31, 2005. **If an applicant does not apply and qualify for licensure by December 31, 2005, the applicant will need to meet the necessary educational requirements to qualify under P1 or P2, reapply as a new applicant, and retake the entire examination.**
3. An applicant who **passed all sections of the May 2002 or a future** examination, as a P1 or P2 applicant, is not subject to the December 31, 2005, licensure deadline.

CPA LICENSING REQUIREMENTS

PATHWAY 0 – SECTION 5083

Pathway 0 Recognized Schools

The Board accepts courses from colleges and universities that offer an associate, baccalaureate, or higher degree **and** are recognized by a US regional institutional accrediting agency **or** a national accrediting agency. The Board also accepts extension programs and correspondence courses from these accredited colleges and universities. Regional institutional accrediting agencies are listed below. A list of “Nationally Recognized Accrediting Agencies” is available from the US Department of Education, Office of Postsecondary Education at: www.ed.gov/offices/OPE/accreditation/natl agencies.html.

US REGIONAL INSTITUTIONAL ACCREDITING AGENCIES

- Middle States Association of Colleges and Schools
Web site: www.msache.org
- New England Association of Schools and Colleges
Web site: www.neasc.org
- North Central Association of Colleges and Schools
Web site: www.ncahigherlearningcommission.org
- Northwest Association of Schools and Colleges
Web site: www.cocnasc.org
- Southern Association of Colleges and Schools
Web site: www.sacscoc.org/search.asp
- Western Association of Schools and Colleges
Web site: www.wascweb.org

Pathway 0 Educational Requirements

Applicants for licensure under P0 must submit acceptable documentation detailing the completion of one of the following educational requirements in accordance with Section 5081.1 of the California Accountancy Act¹ and Section 9 of Title 16 of the California Code of Regulations².

- Alternative 1

Baccalaureate or higher degree from a college or university that is accredited by a US regional or national accrediting agency or association. The applicant must have completed a minimum of 45 semester units in accounting/auditing and business-related courses, of which at least 10 semester units must be in accounting/auditing.

¹ The California Accountancy Act is located in the California Business and Professions Code commencing with Section 5000. All further statutory references are to the California Accountancy Act unless otherwise indicated.

² All further regulatory references are to the California Code of Regulations, Title 16, Division 1.

- Alternative 2

The equivalent of Alternative 1 obtained outside the United States from a college or university that is not accredited by a US regional or national accrediting agency or association. The evaluation must include a course listing of the foreign education by a Board-approved evaluation service and deemed equivalent to a US baccalaureate degree from a college or university accredited by a US regional or national institutional accrediting agency or association.

The applicant must have completed a minimum of 45 semester units in accounting/auditing and business-related courses, of which at least 10 semester units must be in accounting/auditing courses.

If the required accounting/auditing and business-related units were not completed within the foreign education, the applicant must have completed the remaining required units at a US college or university that is accredited by a regional or national accrediting agency or association.

If the applicant obtained a United States master's degree, between the two degrees, a minimum of 45 semester units in accounting/auditing and business-related courses must have been obtained. At least 10 semester units must be in accounting/auditing courses.

- Alternative 3

120 semester units of study is obtained at a university, college, or other institution of learning accredited by a US regional or national accrediting agency or association. The applicant must have completed a minimum of 45 semester units in accounting/auditing and business-related courses, of which at least 10 semester units must be in accounting/auditing courses.

- Alternative 4

Successful completion of any two general College Level Examination Program (CLEP) examinations and 10 semester units of accounting subjects from a university, college, or other institution of learning accredited by a regional or national accrediting agency.

- Alternative 5

A member, in good standing, of one of the following institutes or societies:

- Institute of Chartered Accountants in England and Wales
- Institute of Chartered Accountants of Scotland
- Institute of Chartered Accountants in Ireland
- Institute of Chartered Accountants of Australia
- Institute of Chartered Accountants of New Zealand (formerly called New Zealand Society of Accountants).

Pathway 0 Conditional Credit

An applicant is required to pass two sections of the examination with a grade of 75 or higher at a single examination. Conditional credit is valid only for the six subsequent consecutive examinations (three years). The remaining examination sections may be taken one at a time, once conditional credit is established.

Pathway 0 Experience Requirements

Depending upon an applicant's education, P0 requires a 24, 36, or 48-month experience requirement that **must include attest experience. Generally, 500 hours are required to complete the attest experience.**

- Section 5083 requires a 36-month experience requirement if an applicant meets Alternatives 1 or 2 as described under *Pathway 0 Educational Requirements*.
- Section 5084 allows qualifying applicants under Alternatives 1 or 2 to reduce the experience requirement to 24 months, if the applicant has graduated from a regionally or nationally accredited educational institution and has completed a minimum of 20 semester units, or the equivalent, in accounting/auditing courses.
- Section 5083 requires a 48-month experience requirement if an applicant meets Alternatives 3, 4, or 5 as described under *Pathway 0 Educational Requirements*.

All experience - public, private and government - must be performed in accordance with applicable professional standards. Public accounting experience may be qualifying if completed by, or in the employ of, a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy. Experience in private or governmental accounting or auditing may be qualifying provided that this work was performed under the direct supervision of an individual licensed by a state to engage in the practice of public accountancy. The Board does not accept foreign private or government experience under Pathway 0.

Pathway 0 Important Notes

- 170 hours of part-time employment is considered equivalent to one month of full-time work.
- If the applicant's domestic public, private, or government accounting experience, **or** foreign public accounting experience was obtained five or more years prior to filing the application, the Board may prescribe 48 hours of continuing education courses in specific areas.
- If an applicant does not apply and qualify for licensure by December 31, 2005, the applicant will be required to meet the educational requirements under P1 or P2, reapply as a new applicant, and retake the entire examination, including all previously passed parts.

PATHWAY 1 – SECTION 5092

Pathway 1 Recognized Schools

The Board accepts courses **only** from colleges and universities that offer an associate, baccalaureate, or higher degree **and** are accredited by a US regional institutional accrediting agency listed below. The Board also accepts extension programs and correspondence courses from these accredited colleges and universities.

US REGIONAL INSTITUTIONAL ACCREDITING AGENCIES

- Middle States Association of Colleges and Schools
Web site: www.msache.org
- New England Association of Schools and Colleges
Web site: www.neasc.org
- North Central Association of Colleges and Schools
Web site: www.ncahigherlearningcommission.org
- Northwest Association of Schools and Colleges
Web site: www.cocnasc.org
- Southern Association of Colleges and Schools
Web site: www.sacscoc.org/search.asp
- Western Association of Schools and Colleges
Web site: www.wascweb.org

Pathway 1 Foreign Education

Effective January 1, 2002, any applicant applying for licensure under Pathway 1 must have his or her foreign transcripts evaluated by a Board-approved foreign credentials evaluation service. The transcript evaluation must show a course-by-course listing of accounting, business-related, and general education subjects. Evaluations must be mailed directly to the Board from the Board-approved foreign credentials evaluation service.

Pathway 1 Educational Requirements

Applicants for licensure under P1 must submit acceptable documentation detailing the completion of the following educational requirements in accordance with Section 5092 of the California Accountancy Act and Section 9.2 of the California Code of Regulations.

- Alternative 1

Baccalaureate or higher degree from a college or university accredited by a US regional accrediting agency with a core course requirement of 48 semester units of business and accounting/auditing/taxation subjects, including a minimum of 24 semester units of accounting/auditing/taxation subjects. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

- Alternative 2

The equivalent to Alternative 1 obtained outside the United States from a college or university that is not accredited by a US regional accrediting agency or association. The evaluation from the Board-approved foreign credentials evaluation service must include a course listing of the foreign education deemed equivalent to a US baccalaureate degree from a college or university recognized by a US regional institutional accrediting agency or association.

The applicant must have the core course requirement of 48 semester units of business and accounting/auditing/taxation subjects, including a minimum of 24 semester units in accounting/auditing/taxation subjects. If the required accounting/auditing/taxation and business-related subjects were not completed within the foreign education, the applicant must have completed the remaining required subjects at a US regional accredited institution. Courses in excess of the required 24 semester units in accounting/auditing/taxation may be counted toward the business-related units.

If the applicant obtained a United States master's degree, between the two degrees the core course requirement of a minimum of 48 semester units of business and accounting/auditing/taxation subjects, including a minimum of 24 semester units in accounting/auditing/taxation subjects, must have been obtained. Courses in excess of the required 24 semester units in accounting/auditing/taxation may be counted toward the business-related units.

- Alternative 3

Successful passage of the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (CAQEX) of the American Institute of Certified Public Accountants.

- Alternative 4

Successful passage of the International Uniform Certified Public Accountant Qualification Examination (IQEX) of the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy.

Pathway 1 Core Course Requirement

Acceptable accounting/auditing/taxation courses include accounting, auditing, financial reporting, external or internal reporting, financial statement analysis, and taxation.

Acceptable business-related courses include business administration, economics, finance, business management, marketing, computer science/information systems, statistics, business communication, mathematics, business law, and business-related law courses offered at an accredited law school. Courses in excess of the required 24 semester units in accounting may be counted as business-related units.

Pathway 1 Conditional Credit

Conditional credit for Pathway 1 is established by passing two subject parts with a score of 75 or higher at a single examination. Conditional credit is valid for the next six consecutive examinations (three years) only. The remaining exam subjects may be taken one at a time once conditional credit is established. If the applicant does not pass the remaining section(s) within the specified time frame, conditional credit will be forfeited.

NOTE: The requirements to establish conditional credit vary among states. Failure to comply with another state's conditional credit requirements may result in that state's declining to accept a transfer of grades from the California Board of Accountancy. Applicants should contact the other state board for clarification of that board's grades transfer policy.

Pathway 1 Experience Requirements

Each applicant applying for the CPA license under P1 must show evidence of two years of general accounting experience. Section 5095 requires that a minimum of 500 hours of attest experience be completed before a licensee licensed under Section 5092 may be authorized to sign attest reports.

All experience - whether obtained in public accounting, private industry, or government – must be performed in accordance with applicable professional standards. Public accounting experience may be qualifying if completed by, or in the employ of, a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy. Experience in private or governmental accounting or auditing may be qualifying, provided that this work was performed under the direct supervision of an individual licensed by a state to engage in the practice of public accountancy.

Pathway 1 Important Notes

- Part-time experience is calculated at 170 hours being equivalent to one month of full-time work.
- If the applicant's experience, either domestic or foreign, was obtained five or more years prior to filing the application, the Board may prescribe 48 hours of continuing education courses in specific areas.
- Applicants applying for licensure with foreign public accounting attest experience must present work papers substantiating that their experience meets the requirements of Section 12.5(b). As an alternative, the applicant may acquire a minimum of 500 hours of United States experience that meets the requirements of Section 5095(b).

PATHWAY 2 – SECTION 5093

Pathway 2 Recognized Schools

The Board accepts courses **only** from colleges and universities that offer an associate, baccalaureate, or higher degree **and** are recognized by a US regional institutional accrediting agency listed below. The Board also accepts extension programs and correspondence courses from these accredited colleges and universities.

US REGIONAL INSTITUTIONAL ACCREDITING AGENCIES

- Middle States Association of Colleges and Schools,
Web site: www.msache.org
- New England Association of Schools and Colleges,
Web site: www.neasc.org
- North Central Association of Colleges and Schools,
Web site: www.ncahigherlearningcommission.org
- Northwest Association of Schools and Colleges,
Web site: www.cocnasc.org
- Southern Association of Colleges and Schools,
Web site: www.sacscoc.org/search.asp
- Western Association of Schools and Colleges,
Web site: www.wascweb.org

Pathway 2 Foreign Education

Effective January 1, 2002, any applicant applying for licensure under Pathway 1 must have his or her foreign transcripts evaluated by a Board-approved foreign credentials evaluation service. The transcript evaluation must show a course-by-course listing of accounting/auditing/taxation, business-related, and general education subjects. Evaluations must be mailed directly to the Board from the Board-approved foreign credentials evaluation service.

Pathway 2 Educational Requirements

Applicants for licensure under P2 must submit acceptable documentation detailing the completion of the following educational requirements in accordance with Section 5093 of the California Accountancy Act and Section 9.2 of the California Code of Regulations. In addition, before licensure, each applicant must show evidence of 150 semester units of education. Other than the required 24 semester units of accounting/auditing/taxation and 24 semester units of business-related subjects, the Board does not specify the course content of the remaining units. Additional courses may be at the undergraduate or graduate level.

- Alternative 1

Baccalaureate or higher degree from a college or university accredited by a US regional accrediting agency with a core course requirement of 48 semester units of business and accounting/auditing/taxation subjects, including a minimum of 24 semester units of accounting/auditing/taxation subjects. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

- Alternative 2

The equivalent to Alternative 1 obtained outside the United States from a college or university that is not accredited by a US regional accrediting agency or association. The evaluation from the Board-approved foreign credentials evaluation service must include a course listing of the foreign education deemed equivalent to a US baccalaureate degree from a college or university recognized by a US regional institutional accrediting agency or association.

The applicant must have the core course requirement of 48 semester units of business and accounting/auditing/taxation subjects, including a minimum of 24 semester units in accounting/auditing/taxation subjects. If the required accounting/auditing/taxation and business-related subjects were not completed within the foreign education, the applicant must have completed the remaining required subjects at a US regional accredited institution. Courses in excess of the required 24 semester units in accounting/auditing/taxation may be counted toward the business-related units.

If the applicant obtained a United States master's degree, between the two degrees the core course requirement of a minimum of 48 semester units of business and accounting/auditing/taxation subjects, including a minimum of 24 semester units in accounting/auditing/taxation subjects, must have been obtained. Courses in excess of the required 24 semester units in accounting/auditing/taxation may be counted toward the business-related units.

- Alternative 3

Successful passage of the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (CAQEX) of the American Institute of Certified Public Accountants.

- Alternative 4

Successful passage of the International Uniform Certified Public Accountant Qualification Examination (IQEX) of the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy.

Pathway 2 Core Course Requirement

Acceptable accounting/auditing/taxation courses include accounting, auditing, financial reporting, external or internal reporting, financial statement analysis, and taxation.

Acceptable business-related courses include business administration, economics, finance, business management, marketing, computer science/information systems, statistics, business communication, mathematics, business law, or business-related law courses offered at an accredited law school. Courses in excess of the required 24 semester units in accounting/auditing/taxation may be counted as business-related units.

Pathway 2 Conditional Credit

To establish conditional credit under Pathway 2, an applicant must pass the examination in accordance with the Uniform Accountancy Act (UAA) examination passage and conditioning standards. An applicant must have applied and sat for all unpassed sections, and attained conditional credit by passing two or more sections at one sitting with a grade of 75 or higher, while attaining a minimum grade of 50 on the remaining unpassed sections. Once conditional credit was established, the applicant must have passed the remaining section(s) within the subsequent consecutive six examinations (3 years). Credit for passing the additional sections in any of the subsequent six consecutive examinations was given, if the applicant sat for all remaining unpassed sections and passed the section or sections with a grade of 75 or higher while attaining a minimum grade of 50 on the remaining unpassed section.

Pathway 2 Experience Requirements

Each applicant applying for the CPA license under P2 must show evidence of one year of general accounting experience. Section 5095 requires that a minimum of 500 hours of attest experience be completed if a licensee licensed under Section 5093 wants to sign attest reports.

All experience, whether obtained in public accounting, private industry, or government, shall have been performed in accordance with applicable professional standards. Public accounting experience may be qualifying if completed by, or in the employ of, a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy. Experience in private or governmental accounting or auditing may be qualifying provided that this work was performed under the direct supervision of an individual licensed by a state to engage in the practice of public accountancy.

Pathway 2 Important Notes

- Part-time experience is calculated at 170 hours being equivalent to one month of full-time work.
- If the applicant's experience, either domestic or foreign, was obtained five or more years prior to filing the application, the Board may prescribe 48 hours of continuing education courses in specific areas.
- Applicants applying for licensure with foreign public accounting attest experience must present work papers substantiating that their experience meets the requirements of Section 12.5(b). As an alternative, the applicant may acquire a minimum of 500 hours of United States experience that meets the requirements of Section 5095(b).

GENERAL EXPERIENCE

Applicants applying for licensure under Sections 5092 (P1) or 5093 (P2) must provide the Board with satisfactory evidence of having satisfied the general experience requirement.

Scope

Under Sections 5092(d), 5093(d), and 12, general experience may include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. To qualify, experience must have been performed in accordance with applicable professional standards.

Under Sections 5092(d), 5093(d), and 12, private industry or government experience obtained outside the United States and its territories will be considered to have met the general experience requirement **only if it was performed under the supervision of an individual licensed by a state to engage in the practice of public accounting.**

An applicant who initially obtains licensure without satisfying the attest experience requirement cannot sign attest reports of any kind until the licensee satisfies the attest experience requirement.

Form G – General Experience

Each applicant must provide evidence that he or she has satisfied the general experience requirement. Verification that the applicant satisfied the general experience requirement must be provided by the applicant's employer on the Form G – General Experience. The applicant's employer must send the Form G directly to the Board. The Form G is included with the application for licensure, and it is also available on the Board's Web site at www.dca.ca.gov/cba.

Public accounting experience - If an applicant's general public accounting experience was obtained outside California, the Board requires written verification that the signer(s) of the Form G holds a valid license or comparable authority to practice public accounting.

Private/Government accounting - If an applicant's general private/government experience was obtained outside California, the Board requires written verification that the signer(s) of the Form G holds a valid license to practice public accounting within the United States or its territories.

Upon receipt of an application for licensure, the Board will send the applicant a verification form that must be mailed to the out-of-state board or licensing agency issuing the employer's CPA license. It is the applicant's responsibility to provide the necessary fees associated with the completion of the verification.

Signer(s) of the Form G

Public accounting experience - Section 12(a) of the California Code of Regulations requires that experience be verified by a licensee supervisor holding a valid license to practice public accounting **and** a second licensee with a higher level of responsibility in the firm, unless the

first person signing the Form G is a sole proprietor, partner or shareholder. If the first signer is a sole proprietor, partner or shareholder, a second signature is not required.

Private/Government accounting – Section 12(a) of the California Code of Regulations requires that experience be verified by a licensee supervisor holding a valid license to practice public accounting **and** a second person with a higher level of responsibility in the business/agency. If the first signer is also the owner of the business/agency, no second signature is required. The second signer is not required to hold a valid license to practice public accounting.

ATTEST EXPERIENCE

Pathway 0 applicants must meet the attest experience requirement. Generally, 500 hours are required to complete the attest experience.

Pathway 1 and Pathway 2 applicants have the option of obtaining a license with or without satisfying the attest experience requirement. Pathway 1 and Pathway 2 applicants who want to sign attest reports **must complete a minimum of 500 hours of attest experience, as required under Section 5095.** A licensee who initially obtained the CPA license without satisfying the attest experience requirement may subsequently obtain certification of attest experience.

All applicants applying with attest experience **must** be able to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision resulting in an opinion on full disclosure financial statements under Sections 5083, 5095, 11.5, and 12.5.

Scope

Attest services include an audit, a review of financial statements, or an examination of prospective financial information provided. Attest services do not include the issuance of compiled financial statements.

Experience obtained in public accounting or private/governmental employment will qualify if, in the opinion of the Board, it meets the experience requirements as described in Sections 11.5(a) and 12.5(b) of the California Code of Regulations, and Section 5095(b) of the California Accountancy Act.

Private industry or government experience obtained outside the United States and its territories will **not** be considered to have met the experience requirements as described in Sections 11.5(c) or 12.5(e) of the California Code of Regulations, and Section 5095(b) of the California Accountancy Act.

Form E – Attest Experience

To sign reports on attest engagements, as required under Sections 5083 and 5095, an applicant must demonstrate to the satisfaction of the Board that the applicant meets the requirements of Sections 11.5 or 12.5 of the California Code of Regulations. Attest experience is documented on the appropriate Form E – Certificate of Experience by the employer and is to be submitted by the employer directly to the Board. Attest experience may be fulfilled by a combination of financial audits, review services, compliance audits, operational audits, and

management audits. The Form E is included with the application for licensure, and it is also available on the Board's Web site at www.dca.ca.gov/cba.

Attest experience obtained outside the United States must be documented on a separate Form E from the domestic Form E.

Attest experience must cover all of the following:

1. Participation in the planning of the audit, including the selection of the procedures to be performed.
2. Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.
3. Experience in the preparation of working papers in connection with the various elements of 1 and 2 above.
4. Experience in the preparation of written explanations and comments on the work performed and the findings.
5. Participation in the preparation of and reporting on full disclosure financial statements.

Signer(s) of the Form E

Public accounting experience – Attest experience **must** be performed under the supervision of an individual who has satisfied the attest experience requirement and who holds a valid license to practice public accountancy in **any state or country**. Sections 5083 (P0) and 5095 (P1/2) of the California Business and Professions Code and Sections 11.5 (P0) and 12.5(a) (P1/2) of the California Code of Regulations require that attest experience be verified by the licensee supervisor **and** a second licensee with a higher level of responsibility in the firm, unless the first person signing the Form E is a sole proprietor, partner or shareholder. If the first signer is a sole proprietor, partner, or shareholder, a second signature is not required.

Private/Government accounting – Attest experience obtained in private industry or government **must** be performed under the supervision of an individual who has satisfied the attest experience requirement and who holds a valid license to practice public accountancy in any **state**. Sections 5083 (P0) and 5095 (P1/2) of the California Business and Professions Code and Sections 11.5 (P0) and 12.5(a) (P1/2) of the California Code of Regulations require that attest experience be verified by a supervisor holding a valid license to practice public accountancy **and** a second person with a higher level of responsibility in the business/agency. If the first signer is also the owner of the business/agency, no second signature is required. The second signer is not required to hold a valid license to practice public accounting.

If an applicant's experience was gained in a state outside California, the Board requires written verification that the signer of the Form E holds a valid license or comparable authority, if applicable, to practice public accounting. Upon receipt of an application for licensure, the Board will send the applicant a verification form to be mailed to the out-of-state board or licensing agency issuing the employer's CPA license.

Satisfying the Attest Experience Requirement

A licensee who initially obtained the CPA license without satisfying the attest experience requirement may subsequently obtain certification of attest experience by:

- Obtaining a minimum of 500 hours of attest experience under the supervision of a licensee who holds a valid license or comparable authority to provide attest services. A Form E – Certificate of Experience (Form E) **must** be completed and submitted directly to the Board office.
- Completing the “Application for Certification of Attest Experience” available on the Board’s Web site at www.dca.ca.gov/cba.
- Submitting a \$25 fee.

Applicants submitting attest experience may be required to appear before the Qualifications Committee to present audit work papers or other evidence substantiating that their experience meets the requirements of Section 5095.

What to do if your California employer will not complete a certification of experience

Every applicant for certification can expect to have a certification of experience completed on his or her behalf. Accordingly, under the provisions of Section 69, the Board will investigate instances in which a CPA or PA has refused to provide a certification of experience for experience obtained in his or her employ **as long as an application for licensure has been submitted.**

If your employer refuses to complete a certification of experience on your behalf, the Board recommends the following steps be taken:

1. Submit a written request to your employer asking that he or she complete the certification of experience on your behalf and submit it to the Board. Your request should provide the employer with a reasonable amount of time to respond.
2. If your employer does not respond, a follow-up request in writing should be made.
3. If your employer still does not respond, submit a letter to the Board asking that the Board intervene on your behalf. Copies of the original and follow-up letters should accompany your letter to the Board.

Certification of Applicant’s Experience – Section 69

Accountancy Regulations Section 69 (Rule 69) is specific to an employer and relates to the “audit” of the Form E - Certificate of Experience, filed by the employer in support of the experience of the applicant. Under Rule 69, employers may be selected for review for a variety of reasons including, but not limited to, the following:

- If there is any discrepancy or disagreement between the applicant and the employer as to the dates, type of work performed, and/or whether that type of experience demonstrated a satisfactory knowledge of current practice and professional standards.

- The applicant is related to the employer.
- The firm is on reappearance status due to a prior unsatisfactory Rule 69 review.
- The Form E, as completed, does not appear consistent with the experience requirement.
- The employer fails or refuses to complete and submit the Form E.

Once an application has been selected for a Rule 69 review, the applicant and the employer will be notified of the deferral of the application. The employer then will be required to appear before the Board's Qualifications Committee to present documentation supporting the experience certified on the Form E - Certificate of Experience. The applicant also will be invited to appear.

Appearance before the CPA Qualifications Committee

It is the applicant's responsibility to present work papers demonstrating his or her understanding of the requirements to plan and conduct an audit with minimum supervision resulting in an opinion on full disclosure financial statements.

- Experience obtained within the United States – Public, Private, or Government.

Applicants for licensure may be required to appear before the Qualifications Committee to present audit work papers, or other evidence, substantiating that his or her experience meets the requirements of Sections 5083 or 5095 of the California Accountancy Act and Sections 11.5(a) or 12.5(b) of the California Code of Regulations, Title 16, Division 1.

- Experience obtained outside the United States – Public.

Applicants who are applying with attest experience obtained outside of the United States and its territories must appear before the Qualifications Committee and present work papers. The work papers must substantiate that this experience meets the requirements set forth in items 1 through 5, outlined in *Scope* above, and otherwise meets the time requirements under the Act. As an alternative to appearing with the foreign work papers, an applicant may obtain a minimum of 500 hours of United States experience which meets the requirements of items 1 through 5, outlined in *Scope* above, and the requirements of Business and Professions Code Section 5095. The work must result in an affirmatively completed Form E. It is mandatory that the work completed in the United States or its territories be available for review at the Board's discretion.

TRANSFER OF EXAMINATION GRADES AND/OR LICENSE STATUS

Applicants applying under Item C or D of Section I – License Options on Page 1 of the "Application for Certified Public Accountant" (Form 11A-5) - **must** have their Uniform CPA Examination grades transferred to California. An "Authorization for Release of Examination and Licensure Information" (Form 11A-13) **must** be completed by an official of the state of origin, and **it must be mailed directly from the state of origin to the California Board of**

Accountancy. This form is available in the application for licensure package or on the Board's Web site at www.dca.ca.gov/cba by clicking on Forms/Publications.

APPLICANTS LICENSED AS A CPA IN ANOTHER STATE

Under Section 5082.5, the Board may give credit to an applicant who has passed the examination in another state or territory, if the members of the Board determine that the standards under which the examination was held are as high as the standards established for the examination in California.

California does not recognize reciprocity. If an out-of-state CPA wishes to hold out and practice in California, he or she must submit an application for licensure and meet California's education and licensing requirements. **Out-of-state applicants may only apply for licensure under Pathway 1 or Pathway 2.**

Interim Practice Rights for Applicants with Out-of-State Licenses

Any person who is licensed in another state and applies to California under the provisions of Sections 5087 and 5088 of the California Accountancy Act may perform the same public accounting services as a California CPA (temporary practice rights) until the application for a California license is granted or rejected providing the applicant:

- Possesses a valid and unrevoked license to practice as a Certified Public Accountant issued under the laws of any state, and
- Completes both sides of the "Continuing Education Reporting Form – For Initial Licensure" (Form 11R-14) - providing evidence that 80 hours of continuing education has been completed in the 24 months prior to the date of filing the application.

The maximum period of time temporary practice rights will be granted is 120 days from the date the application is received. If, within the 120 days, all documents to complete the application have not been submitted, practice rights will be terminated until such time as the application for a license has been approved.

If an applicant is unable to provide evidence the 80 hours of continuing education has been completed and/or does not possess a valid license to practice, the applicant must complete the "Waiver of Practice Rights for Out-of-State Applicants Not Engaged in Public Practice" (Form 11R-2). The applicant may not hold out or practice as a Certified Public Accountant in California while the application is being processed.

NOTE: Once an application has been rejected, temporary practice rights are terminated, and the applicant may not hold out or practice as a CPA in the state of California until the applicant has been approved for licensure.

Out-of-State Licensee – Section 21

The Board will consider applications filed under Section 5087 from holders of valid unrevoked CPA licenses issued under the laws of any state. The Board may deny an application if the facts indicate the applicant has been a California resident before, during, or after obtaining a

CPA license in another state, and when the facts indicate that the applicant's CPA license was obtained in another state to evade otherwise applicable California statutes and rules.

An out-of-state licensee may be considered to have met the experience requirements of Sections 5092, 5093 or 5095 when that applicant shows to the satisfaction of the Board that:

- The applicant has been engaged in the practice of public accountancy as a licensed certified public accountant in another state for four of the 10 years preceding the date of application for a California license;
- The applicant has satisfied the experience requirements, and a Form E (for those meeting the requirements of Section 5095 of the California Accountancy Act) or Form G (for those meeting the requirements of Sections 5092 or 5093 of the California Accountancy Act), is submitted on behalf of the applicant.

SOCIAL SECURITY NUMBER REQUIREMENT

All applicants **must** provide a United States Social Security Number when submitting an application for a California CPA license. Section 30 of California Business and Professions Code prohibits the issuance or renewal of a license by a licensing board if the applicant fails to disclose or is unable to provide a US Social Security Number. California law does not provide any exception for applicants, whether for initial issuance or renewal, who are not citizens of the United States. Further, California law does not permit the Board to make any exceptions.

ISSUANCE OF A NEW CPA LICENSE AFTER CANCELLATION

A California CPA whose certificate has been cancelled because renewal fees were not paid for five years following the license expiration date may apply for and obtain a new certificate with a new number, if the applicant is otherwise qualified under the provisions of Section 5070.7. If the license has been cancelled and if the person wishes to apply for a new license to practice public accounting, the following steps must be taken:

1. Complete the Application for Certified Public Accountant (Form 11A-5). The application can be obtained by contacting the Board at (916) 263-3947 or by visiting the Board's Web site at www.dca.ca.gov/cba and clicking on Forms/Publications.
2. Pass the California Ethics Examination. Please refer to the "Ethics Examination" section on Page 24 of this booklet.
3. Complete the Criminal Conviction Disclosure Form. (Form 11A-27).
4. Complete the Status Cards. Please refer to the "Status Cards" section on Page 25 of this booklet.
5. Be fingerprinted (either hard copy card or Live Scan). Please refer to the "Fingerprinting" section on Pages 25-27 of this booklet.

6. Complete 120 hours of continuing education within the three years preceding the date of your application. All hours must be listed on the Continuing Education Reporting Form (11R-14). Of the 120 hours, 48 hours must be completed in subject areas specifically identified by the Board. **Certificates of Completion for the 48 hours must be submitted to the Board.**

Important Notes:

- In lieu of meeting the continuing education requirement described above, the applicant may choose to retake and successfully complete the entire Uniform CPA Examination.
- **An applicant who obtains a new certificate after cancellation will be permitted to perform the same services as did the certificate prior to cancellation.**

Fees

The following is a list of options and fees under which you will be applying for licensure.

<u>OPTIONS</u>	<u>FEES</u>
1. If you are submitting an application for licensure with a set of two fingerprint cards.	\$306
2. If you are submitting ONLY a set of two fingerprint cards to allow for early processing.	\$ 56
3. If you are submitting an application for licensure and have previously submitted your fingerprint cards to allow for early processing.	\$250
4. If you are submitting an application for licensure and have had or plan to have your fingerprints taken via Live Scan.	\$250
5. If you are a licensee originally licensed without attest experience and are submitting an Application for Certification of Attest Experience.	\$ 25

INITIAL PERMIT FEE

Each applicant is required to pay an initial permit fee once the applicant has been approved for licensure. A fee of either \$100 or \$200 is required. This fee is based on the date the approval was granted and the date of the applicant's first renewal. Once the initial permit fee has been submitted and cashiered, the CPA license number will be mailed to the applicant.

CPA WALL CERTIFICATE

Each applicant will receive **one** CPA wall certificate, suitable for framing, approximately 180 days after the payment of initial permit fees. If a CPA wall certificate has been lost, stolen, or damaged, a duplicate will be issued upon completion of the "Certificate Replacement Request," payment of the required fee, and return of the original certificate. This form is

available on the Board's Web site at www.dca.ca.gov/cba under Forms/Publications, or you may call the Board office at (916) 263-3680 to request the form be mailed to you.

RETURNED CHECKS

If the bank returns an applicant's check, the applicant is responsible for the entire licensing fee (application fee and fingerprint fee, if applicable) plus a \$10 returned check fee. All fees will be assessed immediately upon discovery of a stop payment or a check returned due to insufficient funds. **An application for licensure will not be processed until all fees have been paid in full.**

NOTE: A foreign applicant who is submitting fees by foreign check must verify with his or her bank that the check to the Board is issued by a US affiliated bank, and the Federal Reserve Bank account number is printed on the check. Checks drawn on foreign banks will not be accepted. Below is an example of an acceptable check.

National Bank for Development		Check No. <u>0285</u>	
Date: <u>9 February 2002</u>			
Pay to the Order of: <u>California Board of Accountancy</u>			
The Sum of: <u>One Hundred and Eighty-four US dollars only ***** \$184.00</u>			
Drawn on:			
Anywhere Bank			
000 Main Street			
New York, NY 00000-0000		Signature: <u>John D. Smith</u>	
↑		↑	
I: 0000000000 I: 0000		0 0000 II' 0000000000	

The preprinted Federal Reserve Bank information must also be included.

NAME AND ADDRESS CHANGE

Address change forms may be obtained by visiting our Web site at www.dca.ca.gov/cba by clicking on Forms/Publications.

All name and address changes must be signed and be provided to the Board in writing within 30 days of the change. **Failure to provide a current mailing address or change in name may delay the processing of your application.**

Important Notes

- California law does not give the Board authority to license persons licensed or registered in another state as a Public Accountant. Such persons must successfully complete the Uniform CPA Examination and meet all other requirements for licensure as a CPA in California.
- A copy of the California Accountancy Act and Regulations is available on the Board's Web site at www.dca.ca.gov/cba.

LICENSE APPLICATION PROCESS

Each applicant must complete the following:

Application (Form 11A-5)

"Application for Certified Public Accountant." The application can be obtained by contacting the Board at (916) 263-3947 or by visiting the Board's Web site at www.dca.ca.gov/cba.

Ethics Examination

Section 10 of the California Code of Regulations requires that the ethics examination be passed no sooner than two years prior to the Board's consideration of the application for licensure.

Key Topics include:

- Ethics in business.
- Code of Professional Conduct.
- Basic concepts & philosophy of professional conduct.
- Independence: interpretations, SEC rules.
- Expression of opinion.
- MAS services.
- Tax practice.
- Responsibilities to clients and colleagues.
- Advertising and solicitation.
- Other responsibilities and practices.
- Form of practice and name.
- Sanctions.
- Fees and Commissions.

The only ethics examination accepted by the Board is the course in Professional Ethics (PETHSS) available from the California CPA Education Foundation, P.O. Box 44364, San Francisco, California 94144, (800) 877-5897, or fax them at (650) 802-6214.

An order form, to be mailed directly to the California CPA Education Foundation, is enclosed in the licensure application package mailed from the Board. Applicants obtaining the licensure application from the Board's Web site should contact the California CPA Education Foundation directly at (800) 877-5897.

The examination is a self-study course and **must be returned to the California CPA Education Foundation for grading**. Each applicant must indicate the Board is to be notified of the passing grade.

Criminal Conviction Disclosure Form (Form 11A-27)

All applicants are required to complete a “Criminal Conviction Disclosure Form.”

Status Cards (Form 11A-10)

The Board uses status cards to notify the applicant of receipt of the application and to advise applicants of additional documents needed to complete the application for licensure. These cards are included in application packages mailed directly from the Board to the applicant for the applicant to address, affix postage and return to the Board. **Information regarding receipt or status of an application will not be given over the telephone.** Board staff will address the status cards for applicants submitting a Web application.

Application Review Process

When all documents have been received and a file is complete, the Licensing Technician forwards them to the Licensing Analyst for a preliminary review and recommendation. The file then is forwarded to the Licensing Manager for a final recommendation. This process will take approximately eight to 10 weeks.

Abandonment of Application Fees

If an applicant fails to complete the application process within two years of its original submission, or within one year of notification by the Board of any deficiency in the application, pursuant to Section 71(b) of the California Code of Regulations, the application fee shall be forfeited, and the application will be deemed abandoned.

FINGERPRINTING

Pursuant to Section 144 of the California Business and Professions Code, applicants for the California CPA license are required to furnish their fingerprints for purposes of conducting a criminal history record check with the Department of Justice (DOJ) and the Federal Bureau of Investigation (FBI).

Applicants residing in California are encouraged to use Live Scan. However, due to the time required to process fingerprint cards, applicants residing outside of California are encouraged to submit completed fingerprint cards at least four months prior to completing the experience requirements. An application for licensure will not be considered complete until the criminal history record check is completed, and all other required documentation is received.

Fingerprinting provides the Board with vital information upon which to base licensing decisions. Under Section 475 of the California Business and Professions Code, an applicant may be denied licensure based on the following:

- Knowingly making a false statement of fact, or knowingly omitting to state a material fact, in an application for licensure.
- Conviction of a crime.
- Commission of any act involving dishonesty, fraud, or deceit with the intent to substantially benefit himself or another, or substantially injure another.
- Commission of any act which, if performed by a licensee of the business or profession in question, would be grounds for suspension or revocation of the license.

Once applicant fingerprints are submitted to the DOJ, the Board receives subsequent criminal conviction information on the applicant or licensee. This is another means of providing consumers with ongoing protection – even after the applicant is licensed.

Fingerprint Cards

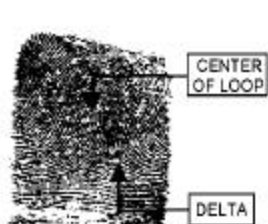
Applicants must use the cards furnished by this Board. No other cards will be accepted. Fingerprint cards must be taken to a qualified technician trained in fingerprint-taking techniques. Some law enforcement agencies will provide this service, and a fee may be charged. In addition, telephone yellow page directories may list fingerprinting services. Also, some notary publics provide this service.

Fingerprints must be imprinted in black ink only. The quality of the fingerprint impressions submitted is critical. Poor quality fingerprint impressions will cause fingerprint cards to be rejected because the fingerprint impressions do not have the clarity necessary for identification purposes.

If the fingerprint card(s) is/are rejected by the DOJ, the applicant must be reprinted, which may delay the licensing process. Possible causes for rejected fingerprint impressions include the following:

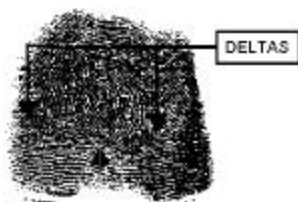
- Fingers are not fully rolled (nail to nail).
- Impressions are blurred or smudged.
- Too much ink/Insufficient ink.
- Fingerprint impressions are not centered.

It is important to examine each fingerprint impression to ascertain if it can be fully classified bearing in mind the following illustrations:



1. LOOP

The lines between center of loop and delta must show.



2. WHORL

The lines running between deltas must be clear.



3. ARCH

Arches have no deltas.

FINGERPRINT IMPRESSIONS MUST BE CENTERED WITHIN THE BOXES.

Live Scan

The DOJ has implemented Applicant Live Scan, a system for the electronic submission of fingerprints and the subsequent automated background check. Live Scan replaces the process of recording an individual's fingerprints using ink and a standard 8" x 8" fingerprint card. Live Scan is inkless fingerprinting by which the prints are electronically submitted to the DOJ. Digitizing the fingerprints enables the automatic transfer of the fingerprint image data in combination with personal information to the DOJ computers in a matter of seconds, instead of the days required to send hard copy fingerprint cards through the US mail. The DOJ also coordinates other processing resulting from the automated submission of fingerprints, including forwarding the fingerprints to the FBI.

While hard copy fingerprint cards may take up to four months to process, 95 percent of the electronic fingerprints are completed in three days or less.

LICENSING INSTRUCTIONS

INSTRUCTIONS FOR COMPLETING SECTION II OF THE 'REQUEST FOR LIVE SCAN SERVICE'

Complete only Section II of the "Request for Live Scan Service Applicant Submission" form. The form must be taken to an Applicant Live Scan service. **Once you have completed the Live Scan process, the Requesting Agency copy of the Request for Live Scan Service form must be mailed to the Board office.** All fees, including the DOJ and the FBI fingerprint clearance fees, must be paid directly to the Live Scan Service.

Name of Applicant	Indicate your first name, last name and middle initial.
AKA's	Indicate other names previously known an (i.e. maiden name).
CDL No.	Indicate your driver's license number.
DOB	Indicate your date of birth.
SEX	Check appropriate box.
Misc No. BIL	Leave blank.
HT	Indicate your height.
WT	Indicate your weight.
Misc. No.	Indicate your telephone number.
EYE Color	Indicate eye color.
HAIR Color	Indicate hair color.
Home Address	Indicate your mailing address.
POB	Indicate the state or country of birth.
SOC	Indicate your social security number.

NOTE: Fingerprints may be difficult to obtain under certain circumstances. Careful washing of the hands with soap and warm water, or waterless hand cleaner, and wiping before printing, will often produce better fingerprints.

Applicants may view the most current listing of Applicant Live Scan service locations at the DOJ Web site at <http://caag.state.ca.us/app/contact.pdf>. Not all locations listed on the DOJ Web site provide this service for applicants.

Applicants living outside California must continue to use the fingerprint cards unless Live Scan is available in their states.

FINGERPRINT CARD INSTRUCTIONS

Two fingerprint cards are included in the licensure application package or may be obtained by completing the Fingerprinting Packet Request Form available on the Board's Web site at www.dca.ca.gov/cba.

**DO NOT FOLD OR STAPLE THE FINGERPRINT CARDS.
TYPE OR PRINT THE FOLLOWING INFORMATION IN BLACK ONLY.**

Name	(NAM)	Indicate complete name.
Aliases	(AKA)	Indicate other names previously known as (i.e., maiden name).
Date of Birth	(DOB)	Indicate month-day-year.
Sex		Indicate sex code abbreviation. M = Male F = Female
Height	(HGT)	Indicate height in feet and inches using a three-digit code. (first digit = fee, second and third digits = inches) EXAMPLE: 5 fee 9 inches = 509
Weight	(WGT)	Indicate weight.
Eyes		Indicate eye color code abbreviation. BLK-Black GRY-Gray BLU-Blue GRN-Green HZL-Hazel BRO-Brown MAR-Maroon MUL-Multicolor
Hair		Indicate hair color code abbreviation. BRN-Brown RED-Red GRY-Gray BLK-Black BAL-Bald BLN-Blond WHI-White SDY-Sandy
Place of birth	(POB)	Indicate the state or country of birth.
Social Security Number	(SOC)	Indicate social security number.
Miscellaneous No.	(MNU)	Driver's license number.
Signature of Person Fingerprinted		Sign the card in the presence of the official taking the fingerprints.
Residence of Person Fingerprinted		Indicate current residence address.
Date		Indicate the month-day-year the fingerprints are taken.
Signature of Official		The official taking the fingerprints must sign the card.

The completed set of fingerprint cards, with the processing fee, must be mailed to the California Board of Accountancy office.

NOTE: Fingerprints may be difficult to obtain under certain circumstances. Careful washing of the hands with soap and warm water, or waterless hand cleaner, and wiping before printing, will often produce better fingerprints.

INSTRUCTIONS TO APPLICANTS APPLYING FOR THE CPA LICENSE

Answer all questions completely. Incomplete applications will delay processing. Payment must accompany your application.

The following items match those on the enclosed application form.

SECTION I – LICENSE SELECTION

Place a check mark next to the letter that applies to you. Affix a 2"x2" passport size quality photograph in the space provided.

SECTION II – PERSONAL INFORMATION

1. **Full name** – Indicate complete name. The name you provide the Board will be used on all mailings from the Board as well as on your CPA wall certificate.
 2. **List other name(s) known by** – Indicate other names previously known as (maiden name).
 3. **Residence address** – Indicate current residence address. The address you provide the Board will be used on all mailings from the Board.
 4. **Present occupation** – Indicate your present occupation (accountant, controller, etc.).
 5. **Present employer's name** – Indicate the name of your present employer.
 6. **Employer's address** – Indicate your employer's address.
 7. **Social Security Number** – Indicate your social security number. All applicants **must** provide a US Social Security Number. Applications submitted without a US Social Security Number will be returned.
 8. **E-Mail Address** – Indicate your e-mail address. (Optional)
 9. **Birthdate** – Indicate month, day and year of your birth.
 10. **Telephone No's.** – Indicate office and home telephone numbers. These numbers are necessary if the Board needs to contact you regarding your application.
 11. **Unique Identifier Number (if applicable)** – If you took the November 1999 or subsequent CPA Examination, as a California applicant, you were assigned a Unique Identifier Number. If known, indicate that number.
 12. **Date of completion of CPA Examination** – Indicate the date you completed the final part of the CPA examination.
- State** – Indicate the name of the state where you sat for and passed the final part of the CPA examination.

SECTION III – OUT-OF-STATE LICENSEE INFORMATION

13. **Have you ever had a professional or vocational license denied, suspended, revoked or a citation issued by this or any other state or a foreign country?** – Check appropriate box. If your answer is yes, explain fully, using a separate sheet of paper.

14. **Were you originally licensed in another state?** – Check appropriate box.

In which state(s) do you hold a valid certificate/license? – Indicate the name of the state(s) in which you hold a valid certificate/license to practice public accounting.

Certificate/license number – Indicate certificate/license number(s).

Date certificate/license issued – Indicate month, day and year you were issued the certificate/license(s).

SECTION IV– EDUCATION

List all the schools you attended after high school, and check the appropriate boxes to the right of each school listed. All transcripts and/or evaluations **must** be submitted directly to the Board from the educational institution/credentials evaluation service.

SECTION V – PATHWAY OPTIONS

Check the appropriate box indicating your Pathway choice. (Refer to Page 4 for Pathway Options).

SECTION VI – EXPERIENCE

List all employment that you believe meets the requirements of Sections 11.5 or 12.5 of the California Code of Regulations, Title 16 **and** Sections 5083, 5092, or 5093 of the California Accountancy Act. A Form E or Form G **must** be completed and submitted directly to the California Board of Accountancy by each employer.

SECTION VII – CERTIFIED TRUE STATEMENT

Sign and date where indicated.

Disclosure of your social security number is mandatory. Business and Professions Code Section 30 and Public Law 94-455 (42 USCA 405 (c) (2) (c)) authorize collection of your social security number. It will be used exclusively for tax enforcement purposes of compliance with any judgment or order for family support in accordance with Section 17520 of the Family Code, or for verification of licensure or examination status by a licensing or examination entry which utilizes a national examination, and where licensure is reciprocal with the requesting state. If you fail to disclose your social security number, your application will not be processed.

INFORMATION COLLECTION AND ACCESS

This information is required for licensure under Business and Professions Code Section 5080. Failure to provide any of the required information is grounds for denial of the application for licensure under Business and Professions Code Section 480. The information provided may be used to determine qualification for a Certified Public Accountant License.

Per California Civil Code, Section 1798.17 (Information Practices Act) the Executive Officer of the Board is responsible for maintaining the information in this application. This information may be transferred to the Department of Justice, District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, unless the records are being withheld as provided in Civil Code Section 1798.40.

TELEPHONE NUMBERS / CONTACT INFORMATION
CALIFORNIA BOARD OF ACCOUNTANCY

LICENSING UNIT

General Licensing Questions/Information

Telephone Number:(916) 263-3947

Fax Number:(916) 263-3676

E-mail Address:.....*licensinginfo@cba.ca.gov*

Web Page Address:*www.dca.ca.gov/cba*

**AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS (AICPA)**

Telephone Number:.....1-800-862-4272

Web site Address:*www.aicpa.org*

**NATIONAL ASSOCIATION OF
STATE BOARDS OF ACCOUNTANCY (NASBA)**

Telephone Number:.....1-615-880-4200

Web site Address:*www.nasba.org*